Dennis Deitrick 324 E. 23<sup>rd</sup> St. N. Newton Iowa 50208

Dear Sir

I am opposed to the new filing before the Iowa Utilities Board about Black Hills Energy's effort to have all customers pay for the replacement of farm tap fuel lines.

I see no reason for all customers to pay for the replacement of farm tap customers natural gas lines. Black Hills energy took over the natural gas lines of farm tap customers and they own them along with operate and maintain them now.

A company that owns these lines should be held responsible to fix or replace them out of their funds. I live in the city of Newton and pay Black Hills Energy for the gas and upkeep of my lines. It is unfair of Black Hills Energy to buy the rights to supply natural gas to customers and then force all of its customers to pay for new lines that will only benefit a few people.

Thanks for listening.

Sincerely yours

Dennis Deitrick